

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

IN RE:)
)
ITT EDUCATIONAL SERVICES, INC., *et al.*¹) Case No. 16-07207-JMC-7A
)
Debtors.) Jointly Administered

NOTICE OF HEARING AND OBJECTION DEADLINE

PLEASE TAKE NOTICE that on December 23, 2019, the United States of America (Internal Revenue Service), filed its *Motion for Relief from Stay to Offset Pre-Petition Tax Overpayments Against Pre-Petition Taxes, Memorandum of Law, and Notice of Objection Deadline* (the “Motion”) [**Doc 3741**].

NOTICE IS GIVEN that any objection to the above-referenced Motion must be in writing and filed with the Bankruptcy Clerk by no later than **4:00 p.m.** (prevailing Eastern time) on **January 9, 2020**. Those not required or not permitted to file electronically must deliver any objection by U.S. mail, courier, overnight/express mail or in person at:

116 U.S. Courthouse
46 East Ohio Street
Indianapolis, IN 46204

The objecting party must also serve a copy of the written objection upon the United States of American (Internal Revenue Service), at Sarah T. Mayhew, Trial Attorney, Tax Division, U.S. Department of Justice, P.O. Box 55, Ben Franklin Station, Washington, D.C. 20044. **If an objection is NOT timely filed, the requested relief may be granted without a hearing.**

NOTICE IS FURTHER GIVEN that in the event an objection to the above-referenced Motion is timely filed, a hearing will be conducted on **January 15, 2020** at **1:30 p.m.** (prevailing Eastern time), in Room 325 of the United States Courthouse, 46 East Ohio Street, Indianapolis, IN 46204.

¹ The debtors in these cases, along with the last four digits of their respective federal tax identification numbers are ITT Educational Services, Inc. [1311]; ESI Service Corp. [2117]; and Daniel Webster College, Inc. [5980].

Respectfully submitted,
UNITED STATES OF AMERICA
(Internal Revenue Service)

Dated: December 27, 2019

By: /s/ Sarah T. Mayhew

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CERTIFICATE OF SERVICE

I hereby certify that on December 27, 2019, a copy of the foregoing *Notice of Hearing and Objection Deadline* was filed electronically. Pursuant to Section IV.C.3(a) of the Case Management Procedures, notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

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